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硕 士 学 位 论 文

电网基建项目财务管理问题探讨

——杭州 220 千伏荷花输变电工程为例

Grid Infrastructure Projects, Financial Management

—As Hangzhou 220 kV Lotus Power Transmission Project for Example

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## 摘要

电力工业是国民经济中的支柱产业之一，电网是电力能源运输的中枢。具有垄断行业性质的电网企业，其电网基建项目的水平，在一定程度上影响着社会的经济发展，也助推着电力行业向前发展的步伐。改革开放以来，我国电网建设工程项目越来越多，也越来越复杂，规模也越来越大，建设难度也越来越高，建设工程内容也越发复杂，但是我国电网建设的模式和理念还有很多仍沿袭传统，没有突破和创新，难以满足目前电网建设的要求。尤其在电网基建项目财务管理中，仍存在着诸多难题。

本文结合杭州 220 千伏荷花输变电工程，以电网基建项目财务管理为研究对象，系统地论述目前我国电网基建项目财务管理存在的问题和对策。文章共分为六章：第一章为绪论；第二章论述电网基建项目财务全过程管理的基本概念；第三章，分析杭州 220 千伏荷花输变电工程；第四章，结合杭州 220 千伏荷花输变电工程窥探目前电网基建项目财务管理存在的问题；第五章，对目前电网基建项目财务管理提出了相应的解决对策；第六章，对本文涉及的普遍问题进行了论述。

本文研究的重点在于电网基建项目财务管理体系的研究，这也是本文的主要创新点。开展电网基建项目的全过程财务管理，符合目前电网建设的要求，也是提高建设工程管理水平的需要。目前电网基建项目财务管理在项目前期、项目建设过程中、项目后期阶段都存在着诸多问题。针对这些问题，本文以探讨提出有针对性的解决措施为目的，进一步规范电网企业基建项目财务管理，不断提升电网企业投资效益。

**关键词：**电网企业；基建项目；财务管理

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## ABSTRACT

The electric power industry is one of the pillar industries of the national economy, and the grid is the transportation hub of the electrical energy. The grid enterprises with monopolistic nature of the industry, the level of grid infrastructure projects, to a certain extent affect the economic development of the society, but also boost the pace of development of the power industry. Since the reform and opening up, China's power grid construction projects more and more, more and more complex, the scale is also growing, building more and more difficult to increasingly complex construction projects, but the pattern of China's power grid construction and ideas there are many still follow the tradition, there is no breakthrough and innovation, it is difficult to meet the current requirements of the power grid construction. Especially in the power grid infrastructure projects, financial management, there are still many problems.

The subject combination Hangzhou, 220 kV Lotus power transmission project, to grid infrastructure projects in financial management for the study, a systematic exposition of our grid infrastructure projects, financial management problems and countermeasures. The article is divided into five chapters: The first chapter is the introduction to explain the research background, purpose and meaning, as well as research trends at home and abroad; second chapter deals with the grid infrastructure projects, financial management of the whole process of basic concepts; Chapter III analysis the Hangzhou 220 kV Lotus power transmission project; Chapter pry out the current grid infrastructure projects, financial management, from the Hangzhou 220 kV Lotus power transmission project; Chapter V, the current grid infrastructure projects, financial management corresponding countermeasures; sixth chapter discusses other issues involved in this topic.

The focus of this research is the study of the financial management system of the grid infrastructure projects, which is the main innovations of the subject. Grid infrastructure projects in the financial management of the whole process, in line with

the current requirements of the power grid construction, and also to improve the level of construction project management needs. Grid infrastructure projects, financial management early in the project, the project construction process, the project completion stage there are many problems. To address these issues, the subject in order to explore the proposed solution targeted measures for the purpose, to further standardize grid enterprise infrastructure projects, financial management, improve investment efficiency of the power grid enterprises.

**Key words:** grid enterprises; infrastructure projects; financial anagement



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